



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AUDIT EXAMINATION OF THE
BOYLE COUNTY FISCAL COURT**

Fiscal Year Ended June 30, 1999

**EDWARD B. HATCHETT, JR.
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Edward B. Hatchett, Jr. Auditor of Public Accounts

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Mike Haydon, Secretary, Revenue Cabinet

Honorable Tony W. Wilder, Boyle County Judge/Executive

Members of the Boyle County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of assets, liabilities, and fund balances arising from cash transactions of Boyle County, Kentucky, as of June 30, 1999, and the related statement of cash receipts, cash disbursements, and changes in cash balances for the year then ended. These financial statements are the responsibility of the Boyle County Fiscal Court. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Boyle County Municipal Properties Corporation Fund. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion expressed herein, insofar as it relates to the amounts included for the Boyle County Municipal Properties Corporation Fund, is based solely upon the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Fiscal Court Audits issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Boyle County, Kentucky prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and laws of Kentucky. Consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, based upon our audit and the reports of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Boyle County, Kentucky, and the related statement of cash receipts, cash disbursements, and changes in cash balances as of June 30, 1999, in conformity with the cash basis of accounting described above.

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Mike Haydon, Secretary, Revenue Cabinet

Honorable Tony W. Wilder, Boyle County Judge/Executive

Members of the Boyle County Fiscal Court

Our audit was performed for the purpose of forming an opinion on the financial statements of Boyle County, Kentucky, taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and is not a required part of the financial statements. The information provided on the accompanying schedules is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the financial statements taken as a whole.

Based on the results of our audit, we present the accompanying findings and questioned costs, included herein, which discusses the following areas of noncompliance:

- The County Is Required To Publish Annual Settlement
- The County Should Require Depository Institutions To Pledge Or Provide Sufficient Collateral To Protect Deposits
- Boyle County And The Department Of Transportation Should More Closely Monitor Subrecipient Expenditures Of Federal Funds

In accordance with Government Auditing Standards, we have also issued our report dated March 6, 2000 on our consideration of Boyle County, Kentucky's compliance with certain provisions of laws, regulations, contracts, and grants, and internal control over financial reporting.

Respectfully submitted,



Edward B. Hatchett, Jr.

Auditor of Public Accounts

Audit fieldwork completed -
March 6, 2000

BOYLE COUNTY OFFICIALS

June 30, 1999

Tony W. Wilder	County Judge/Executive
George M. McClure III	County Attorney
Denise B. Curtsinger	County Clerk
Trudy Stevens	Circuit Court Clerk
Karl Luttrell	Sheriff
Chris Hill	Jailer
Eddie Tamme	Property Valuation Administrator
Melvin Young	County Treasurer
James Ramey	Coroner
Martin Curtis	Magistrate
Morris Martin	Magistrate
Mike Montgomery	Magistrate
Edwin Kubale	Magistrate
John Davis	Magistrate
John Caywood	Magistrate

STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

BOYLE COUNTY
STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

June 30, 1999

Assets

General Fund:	
Cash	\$ 2,294,842
Investments	732,539
Road and Bridge Fund:	
Cash	55,491
Joint Jail Fund:	
Cash	200,458
Jail Commissary Fund:	
Cash	19,591
Investments	15,000
Local Government Economic Assistance Fund:	
Cash	40,685
License Fee Tax Fund:	
Cash	14,436
State Surplus Fund:	
Cash	5,212
Investments	100,107
Enhanced 911 Fund:	
Cash	93,768
Investments	30,000
Bond Debt Retirement Fund:	
Investments	327,246
Jail Fund:	
Cash	64,071
Emergency Medical Service Fund:	
Cash	40,838
Health Program Fund:	
Cash	103,652
Payroll Account:	
Cash	<u>25,745</u>
Total Assets	<u><u>\$ 4,163,681</u></u>

The accompanying notes are an integral part of the financial statements.

BOYLE COUNTY
STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
ARISING FROM CASH TRANSACTIONS
June 30, 1999
(Continued)

Liabilities and Fund Balances

Liabilities

Payroll Account	\$ 25,745
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Fund Balances

Reserved:

Jail Commissary Fund	34,591
State Surplus Fund	105,319
Bond Debt Retirement Fund	327,246
Health Program Fund	103,652

Unreserved:

General Fund	3,027,381
Road and Bridge Fund	55,491
Joint Jail Fund	200,458
Local Government Economic Assistance Fund	40,685
License Fee Tax Fund	14,436
Enhanced 911 Fund	123,768
Jail Fund	64,071
Emergency Medical Service Fund	40,838

Total Liabilities and Fund Balances	<u>\$ 4,163,681</u>
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STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

BOYLE COUNTY
STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

Fiscal Year Ended June 30, 1999

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Joint Jail Fund
<u>Cash Receipts</u>				
Schedule of Operating Revenue	\$ 7,800,302	\$ 1,718,495	\$ 1,013,906	\$ 898,294
Transfers In	3,078,538	1,953,000	335,000	281,388
Jail Commissary Fund Receipts	78,608			
Total Cash Receipts	<u>\$ 10,957,448</u>	<u>\$ 3,671,495</u>	<u>\$ 1,348,906</u>	<u>\$ 1,179,682</u>
 Cash Disbursements				
Comparative Schedule of Final Budget and Budgeted Expenditures	\$ 6,980,554	\$ 2,556,793	\$ 1,295,277	\$ 843,590
Transfers Out	3,078,538	988,254		9,650
Transfers to Boyle County Municipal Properties Corporation Fund	151,122	25,138		125,984
Jail Commissary Fund Expenditures	77,758			
Total Cash Disbursements	<u>\$ 10,287,972</u>	<u>\$ 3,570,185</u>	<u>\$ 1,295,277</u>	<u>\$ 979,224</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	\$ 669,476	\$ 101,310	\$ 53,629	\$ 200,458
Cash Balance - July 1, 1998*	<u>3,468,460</u>	<u>2,926,071</u>	<u>1,862</u>	
Cash Balance - June 30, 1999*	<u>\$ 4,137,936</u>	<u>\$ 3,027,381</u>	<u>\$ 55,491</u>	<u>\$ 200,458</u>

* Cash Balance Includes Investments

The accompanying notes are an integral part of the financial statements.

BOYLE COUNTY
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN CASH BALANCES
 Fiscal Year Ended June 30, 1999
 (Continued)

Jail Commissary Fund	Local Government Economic Assistance Fund	License Fee Tax Fund	State Surplus Fund	Enhanced 911 Fund	Bond Debt Retirement Fund
\$	\$ 17,339	\$ 1,909,382	\$ 263,555	\$ 101,083	\$ 229,520
78,608					
\$ 78,608	\$ 17,339	\$ 1,909,382	\$ 263,555	\$ 101,083	\$ 229,520
\$	\$ 21,361	\$ 1,920,000	\$ 158,236	\$ 49,829	\$ 125,984
77,758					
\$ 77,758	\$ 21,361	\$ 1,920,000	\$ 158,236	\$ 49,829	\$ 125,984
\$ 850	\$ (4,022)	\$ (10,618)	\$ 105,319	\$ 51,254	\$ 103,536
33,741	44,707	25,054		72,514	223,710
\$ 34,591	\$ 40,685	\$ 14,436	\$ 105,319	\$ 123,768	\$ 327,246

BOYLE COUNTY
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN CASH BALANCES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Jail Fund	ISTEA Fund	Emergency Medical Service Fund	Health Program Fund
<u>Cash Receipts</u>				
Schedule of Operating Revenue	\$ 417,018	\$ 258,850	\$ 551,224	\$ 421,636
Transfers In	20,650		457,000	31,500
Jail Commissary Fund Receipts				
Total Cash Receipts	<u>\$ 437,668</u>	<u>\$ 258,850</u>	<u>\$ 1,008,224</u>	<u>\$ 453,136</u>
<u>Cash Disbursements</u>				
Comparative Schedule of Final Budget and Budgeted Expenditures	\$ 448,687	\$ 258,850	\$ 1,005,698	\$ 342,233
Transfers Out	5,650			29,000
Transfers to Boyle County Municipal Properties Corporation Fund				
Jail Commissary Fund Expenditures				
Total Cash Disbursements	<u>\$ 454,337</u>	<u>\$ 258,850</u>	<u>\$ 1,005,698</u>	<u>\$ 371,233</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	<u>\$ (16,669)</u>	<u>\$ 0</u>	<u>\$ 2,526</u>	<u>\$ 81,903</u>
Cash Balance - July 1, 1998*	<u>80,740</u>		<u>38,312</u>	<u>21,749</u>
Cash Balance - June 30, 1999*	<u>\$ 64,071</u>	<u>\$ 0</u>	<u>\$ 40,838</u>	<u>\$ 103,652</u>

* Cash Balance Includes Investments

BOYLE COUNTY
NOTES TO FINANCIAL STATEMENTS

June 30, 1999

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statements of Boyle County include the funds, agencies, boards, and entities for which the fiscal court is financially accountable. Financial accountability, as defined by Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, as amended by GASB 14, was determined on the basis of the government's ability to significantly influence operations, select the governing authority, participate in fiscal management and the scope of public service. Based upon the criteria stated in GASB 14, management has included the Boyle County Municipal Properties Corporation and the Jail Commissary Fund as part of the reporting entity. The Boyle County Municipal Properties Corporation was audited by other auditors whose report has been included as Appendix B of the audit report.

B. Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The government uses funds to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts.

C. Basis of Accounting

The financial statements were prepared on a cash basis of accounting pursuant to Kentucky Revised Statute (KRS) 68.210 as recommended by the State Local Finance Officer. Consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts.

D. Legal Compliance - Budget

The Boyle County budget is adopted on a cash basis of accounting and laws of Kentucky as required by the State Local Finance Officer. The County Judge/Executive is required to submit estimated receipts and proposed expenditures to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Expenditures may not exceed budgeted appropriations at the activity level.

E. Cash and Investments

Cash includes amounts in bank accounts, and investments are stated at cost. Investments may include certificates of deposit on the financial statements; however, for the purpose of disclosing credit risk (Note 3), investments exclude certificates of deposit.

BOYLE COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 1. (Continued)

E. Cash and Investments (Continued)

KRS 66.480 authorizes the county to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System

The county has elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system which covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 8.22 percent. Hazardous covered employees are required to contribute 8 percent of their salary to the plan. The county's contribution rate for hazardous employees was 18.85 percent.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Aspects of benefits for hazardous employees include retirement after 20 years of service or age 55.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is present in the Kentucky Retirement Systems' annual financial report.

Note 3. Deposits

The county maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to KRS 66.480(1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the county and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. The county entered into a written agreement with the depository institution and met requirements (a), (b), and (c) stated above. However, as of June 30, 1999, the collateral and FDIC insurance together did not equal or exceed the amount on deposit, leaving \$1,254,412 of public funds uninsured and unsecured.

BOYLE COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1999
(Continued)

Note 3. Deposits (Continued)

The county's deposits are categorized below to give an indication of the level of risk assumed by the county as of June 30, 1999.

	<u>Bank Balance</u>
Collateralized with securities held by pledging depository institution in the county's name	\$ 2,927,375
Uncollateralized and uninsured	<u>1,254,412</u>
Total	<u><u>\$ 4,181,787</u></u>

Note 4. Lease-Purchase Agreements

The county has entered into the following lease-purchase agreements:

Liabilities of the Fund are:

<u>Description</u>	<u>Purchase Date</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Amount</u>
Three Ambulances	2/26/1997	4/1/2002	Various	\$ 140,624
Ambulance	8/8/1997	9/1/1999	Various	<u>2,165</u>
Total				<u><u>\$ 142,789</u></u>

Note 5. Lease Income

The Boyle County Municipal Properties Corporation Fund was audited by the firm of Robinson, Hughes, and Christopher, P.S.C. and has been included as Appendix B of this report. The firm's audit lists income from the Boyle County Fiscal Court of \$277,455.

Note 6. Insurance

For the fiscal year ended June 30, 1999, Boyle County was a member of the Kentucky Association of Counties' All Lines Insurance Fund (KALF). KALF is a self-insurance fund and was organized to obtain lower cost coverage for general liability, property damage, public officials' errors and omissions, public liability, and other damages. The basic nature of a self-insurance program is that of a collectively shared risk by its members. If losses incurred for covered claims exceed the resources contributed by the members, the members are responsible for payment of the excess losses.

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COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

BOYLE COUNTY
COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

Fiscal Year Ended June 30, 1999

<u>Budgeted Funds</u>	<u>Budgeted Operating Revenue</u>	<u>Actual Operating Revenue</u>	<u>Over (Under) Budget</u>
General Fund	\$ 2,948,965	\$ 1,718,495	\$ (1,230,470)
Road and Bridge Fund	678,201	1,013,906	335,705
Joint Jail Fund	1,213,772	898,294	(315,478)
Local Government Economic Assistance Fund	20,150	17,339	(2,811)
License Fee Tax Fund		1,909,382	1,909,382
State Surplus Fund	480,000	263,555	(216,445)
Enhanced 911 Fund	79,500	101,083	21,583
Bond Debt Retirement Fund	222,000	229,520	7,520
Jail Fund	304,907	417,018	112,111
ISTEA Fund	921,000	258,850	(662,150)
Emergency Medical Service Fund	452,600	551,224	98,624
Health Program Fund	265,500	421,636	156,136
Totals	<u>\$ 7,586,595</u>	<u>\$ 7,800,302</u>	<u>\$ 213,707</u>

Reconciliation

Total Budgeted Operating Revenue Above	\$ 7,586,595
Add: Budgeted Prior Year Surplus	3,177,268
Less: Other Financing Uses	<u>(151,122)</u>
Total Operating Budget Per Comparative Schedule Of Final Budget and Budgeted Expenditures	<u>\$ 10,612,741</u>

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SCHEDULE OF OPERATING REVENUE

BOYLE COUNTY
SCHEDULE OF OPERATING REVENUE

Fiscal Year Ended June 30, 1999

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Joint Jail Fund
<hr/>				
Revenue From Local Taxes <u>and Excess Fees</u>				
Sheriff:				
Taxes	\$ 580,467	\$ 580,467	\$	\$
Excess Fees - 1998	101,841	101,841		
County Clerk:				
Deed Transfer Tax	65,079	65,079		
Delinquent Taxes	4,314	4,314		
Excess Fees - 1998	214,009	214,009		
Tangible Personal Property Taxes:				
County Clerk	73,694	73,694		
Occupational Employment Tax	1,903,094			
Bank Franchise	84,934	84,934		
Kentucky State Treasurer				
Tax Collections-				
Advalorem	29,266	29,266		
	<hr/>	<hr/>	<hr/>	<hr/>
Totals	\$ 3,056,698	\$ 1,153,604	\$ 0	\$ 0
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Federal Receipts - State Treasurer</u>				
Intermodal Surface Transportation				
Efficiency Act - Perryville				
Battlefield	\$ 258,850	\$	\$	\$
Disaster and Emergency Assistance				
Grants - Coordinator Salary	11,340	11,340		
Child Support Enforcement -				
Title IV-D	42,761	42,761		
	<hr/>	<hr/>	<hr/>	<hr/>
Totals	\$ 312,951	\$ 54,101	\$ 0	\$ 0
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BOYLE COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1999
(Continued)

Local Government Economic Assistance Fund	License Fee Tax Fund	State Surplus Fund	Enhanced 911 Fund	Bond Debt Retirement Fund
\$	\$	\$	\$	\$
	1,903,094			
<u>\$ 0</u>	<u>\$ 1,903,094</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$	\$	\$	\$	\$
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

BOYLE COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Jail Fund	ISTEA Fund	Emergency Medical Service Fund	Health Program Fund
Revenue From Local Taxes <u>and Excess Fees</u>				
Sheriff:				
Taxes	\$	\$	\$	\$
Excess Fees - 1998				
County Clerk:				
Deed Transfer Tax				
Delinquent Taxes				
Excess Fees - 1998				
Tangible Personal Property Taxes:				
County Clerk				
Occupational Employment Tax				
Bank Franchise				
Kentucky State Treasurer				
Tax Collections-				
Advalorem				
Totals	\$ 0	\$ 0	\$ 0	\$ 0
<u>Federal Receipts - State Treasurer</u>				
Intermodal Surface Transportation				
Efficiency Act - Perryville				
Battlefield	\$	\$ 258,850	\$	\$
Disaster and Emergency Assistance				
Grants - Coordinator Salary				
Child Support Enforcement -				
Title IV-D				
Totals	\$ 0	\$ 258,850	\$ 0	\$ 0

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BOYLE COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Joint Jail Fund
<u>Kentucky State Treasurer</u>				
Jail:				
Allotments	\$ 130,627	\$	\$	\$ 76,199
Medical Allotments	17,550			
Driving Under The Influence Fees	4,655			1,909
Housing State Prisoners	87,199			
Court Costs, Jail Operation	17,936			11,347
Jail Contract with Other Counties	296,500			137,592
Class D Felons	275,975			275,975
Class D Insurance Allotment	30,554			30,554
County Road Aid	444,880		444,880	
Carcass Removal	9,000	9,000		
Truck License Distribution	161,449		161,449	
Election Expense Reimbursement	4,590	4,590		
Courthouse Rental - Administrative				
Office of the Courts	137,597	137,597		
Refunds:				
Legal Process Tax	182	182		
Drivers Licenses	2,717		2,717	
Dog Licenses	441	441		
Severance Taxes:				
Mineral	16,301			
Board of Assessments	600	600		
Title IV D	21,721	21,721		
Grants:				
State Grants (Area Development Fund)	387,610		387,610	
House Bill 321-				
Court Appointed Special Advocate	30,000			
Wilderness Trace Child Development Center	100,000			
Perryville Battlefield Development Project	133,166			

BOYLE COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

Local Government Economic Assistance Fund	License Fee Tax Fund	State Surplus Fund	Enhanced 911 Fund	Bond Debt Retirement Fund

\$	\$	\$	\$	\$
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16,301

30,000

100,000

133,166

BOYLE COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Jail Fund	ISTEA Fund	Emergency Medical Service Fund	Health Program Fund
<u>Kentucky State Treasurer</u>				
Jail:				
Allotments	\$ 54,428	\$	\$	\$
Medical Allotments	17,550			
Driving Under The Influence Fees	2,746			
Housing State Prisoners	87,199			
Court Costs, Jail Operation	6,589			
Jail Contract with Other Counties	158,908			
Class D Felons				
Class D Insurance Allotment				
County Road Aid				
Carcass Removal				
Truck License Distribution				
Election Expense Reimbursement				
Courthouse Rental - Administrative				
Office of the Courts				
Refunds:				
Legal Process Tax				
Drivers Licenses				
Dog Licenses				
Severance Taxes:				
Mineral				
Board of Assessments				
Title IV D				
Grants:				
State Grants (Area Development				
Fund)				
House Bill 321-				
Court Appointed Special				
Advocate				
Wilderness Trace Child				
Development Center				
Perryville Battlefield				
Development Project				

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BOYLE COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1999
(Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Joint Jail Fund
<u>Kentucky State Treasurer</u>				
(Continued)				
Grants: (Continued)				
Jail Construction Grant	\$ 214,659	\$	\$	\$
Disaster and Emergency Services Reimbursement	18,300	18,300		
Totals	<u>\$ 2,544,209</u>	<u>\$ 192,431</u>	<u>\$ 996,656</u>	<u>\$ 533,576</u>
<u>Miscellaneous Revenue</u>				
Interest	\$ 131,471	\$ 96,471	\$ 2,479	\$ 1,519
Circuit Court Clerk:				
Work Release	11,016			6,732
Housing Prisoners- Other Counties	133,553			133,553
Juvenile	300			
Jail:				
Telephone Commission Refunds	24,646			18,530
Mercer County- Allotments	28,436			28,436
Court Costs - Jail Operation	4,575			4,575
Driving Under The Influence Fees	594			594
Work Release	3,924			3,924
Juvenile Housing	66,845			66,845
Jail Contribution	86,686			86,686
Employee Contribution	63,635			
Reimbursements:				
Insurance	356,816			
Sheriff Salary	136,904	136,904		
Jail	78,115			4,726
Incarceration	1,930			1,763
Rent-Whites Park Building	1,031	1,031		
Solid Waste ADD Study	1,000	1,000		

BOYLE COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

Local Government Economic Assistance Fund	License Fee Tax Fund	State Surplus Fund	Enhanced 911 Fund	Bond Debt Retirement Fund
\$	\$	\$	\$	\$ 214,659
<u>\$ 16,301</u>	<u>\$ 0</u>	<u>\$ 263,166</u>	<u>\$ 0</u>	<u>\$ 214,659</u>
\$ 1,038	\$ 6,288	\$ 389	\$ 3,426	\$ 14,861

BOYLE COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Jail Fund	ISTEA Fund	Emergency Medical Service Fund	Health Program Fund
<u>Kentucky State Treasurer</u>				
(Continued)				
Grants: (Continued)				
Jail Construction Grant	\$	\$	\$	\$
Disaster and Emergency Services Reimbursement				
Totals	\$ 327,420	\$ 0	\$ 0	\$ 0
<u>Miscellaneous Revenue</u>				
Interest	\$ 2,282	\$	\$ 1,533	\$ 1,185
Circuit Court Clerk:				
Work Release	4,284			
Housing Prisoners- Other Counties				
Juvenile	300			
Jail:				
Telephone Commission Refunds	6,116			
Mercer County- Allotments				
Court Costs - Jail Operation				
Driving Under The Influence Fees				
Work Release				
Juvenile Housing				
Jail Contribution				
Employee Contribution				63,635
Reimbursements:				
Insurance				356,816
Sheriff Salary				
Jail	73,389			
Incarceration	167			
Rent-Whites Park Building				
Solid Waste ADD Study				

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BOYLE COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Joint Jail Fund
<u>Miscellaneous Revenue</u>				
(Continued)				
Licenses and Permits:				
Building Permit	\$ 2,500	\$ 2,500	\$	\$
Building Inspection	16,827	16,827		
Cable TV Franchise	11,528	11,528		
Charges for Services:				
Recycling	40,071	40,071		
Enhanced 911	88,961			
Emergency Medical Services	546,162			
Miscellaneous Items	48,918	12,027	14,771	6,835
Totals	\$ 1,886,444	\$ 318,359	\$ 17,250	\$ 364,718
Total Operating Revenue	<u>\$ 7,800,302</u>	<u>\$ 1,718,495</u>	<u>\$ 1,013,906</u>	<u>\$ 898,294</u>

BOYLE COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

Local Government Economic Assistance Fund	License Fee Tax Fund	State Surplus Fund	Enhanced 911 Fund	Bond Debt Retirement Fund
\$	\$	\$	\$	\$
			88,961	
			8,696	
\$ 1,038	\$ 6,288	\$ 389	\$ 101,083	\$ 14,861
\$ 17,339	\$ 1,909,382	\$ 263,555	\$ 101,083	\$ 229,520

BOYLE COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1999
 (Continued)

	Jail Fund	ISTEA Fund	Emergency Medical Service Fund	Health Program Fund
<u>Miscellaneous Revenue</u> (Continued)				
Licenses and Permits:				
Building Permit	\$	\$	\$	\$
Building Inspection				
Cable TV Franchise				
Charges for Services:				
Recycling				
Enhanced 911				
Emergency Medical Services			546,162	
Miscellaneous Items	3,060		3,529	
Totals	\$ 89,598	\$ 0	\$ 551,224	\$ 421,636
Total Operating Revenue	\$ 417,018	\$ 258,850	\$ 551,224	\$ 421,636

COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

BOYLE COUNTY
COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

Fiscal Year Ended June 30, 1999

	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>GENERAL FUND</u>			
<u>General Government</u>			
Office of County Judge/Executive:			
Salaries-			
County Judge/Executive	\$ 55,500	\$ 55,137	\$ 363
County Judge Finance Officer	28,500	28,275	225
Secretary	17,500	17,419	81
Office Materials and Supplies	1,000	946	54
Office of County Attorney:			
Salaries-			
County Attorney	34,000	33,656	344
Assistant County Attorney	7,750	7,648	102
Secretaries	62,710	62,459	251
Office Materials and Supplies	400	282	118
IV-D Program Support	12,000	6,535	5,465
Office of County Clerk:			
Tax Bill Preparation	12,000	7,657	4,343
Office of Sheriff:			
Sheriff's Salary Reimbursement	67,516	67,516	
Dispatch Services	35,000	34,756	244
Cruiser Maintenance and Repairs	8,000	4,539	3,461
Bond	2,428	2,428	
Telephone	2,975	1,982	993
Mileage Reimbursement	3,200	2,284	916
Electric	75	58	17
New Equipment	47,506	47,025	481
Miscellaneous	1,363	1,363	
Training Incentive	190		190
Office of County Coroner:			
Salaries-			
County Coroner	8,600	8,460	140
Deputy Coroner	4,707	4,605	102
Autopsy Transport	550	113	437

BOYLE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Fiscal Court:			
Magistrates Salaries	\$ 34,250	\$ 33,953	\$ 297
Fiscal Court Clerk Salary	3,601		3,601
Office of Property Valuation Administrator:			
Statutory Contribution	50,968	50,968	
Office of Board of Assessment Appeals:			
Per Diem	800	400	400
Office of County Treasurer:			
Salaries-			
County Treasurer	37,500	35,968	1,532
Other Salaries	5,778	5,778	
Office Materials and Supplies	605	605	
Office of Tax Administration:			
County Occupational License			
Administrator-Salary	34,392	34,392	
Office Materials and Supplies	2,500	824	1,676
County Law Library:			
Law Librarian Salary	601	600	1
Elections:			
Per Diem-			
Election Commissioners	2,196	2,196	
Election Officers	12,000	11,631	369
Election Tabulator	24,000	16,849	7,151
Election Janitorial	400	400	
Voting Machine	1,500	459	1,041
Polling Places	757	757	
Legal Notices	6,901	6,901	
Travel Reimbursement	103	79	24
New Voting Machines	6,000	5,040	960

BOYLE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Government</u> (Continued)			
Planning and Zoning:			
Contribution	\$ 25,000	\$ 25,000	\$
Courthouse:			
Payroll Service	4,000	3,572	428
Janitorial Services	38,475	38,000	475
Repairs and Maintenance:			
Building	47,500	11,351	36,149
Equipment	27,818	27,686	132
Office Equipment	3,500	3,157	343
Pest Control	900	825	75
Security and Fire	5,000	3,534	1,466
Maintenance Supplies	1,500	1,293	207
Lawn	4,000	3,007	993
Plumbing	800	554	246
Salt and Snow	450		450
Electrical	750	643	107
Heat and A/C	17,227	17,227	
Library Services	500	208	292
Postage	6,700	6,700	
Telephone	26,000	20,129	5,871
Water and Sewer	3,500	269	3,231
Electric	29,082	29,082	
Gas	10,500	8,039	2,461
New Furniture	2,000	598	1,402
Materials and Supplies	2,650	2,172	478
New Equipment	11,187	11,187	
Other County Properties:			
Consultant	5,000		5,000
Pest Control	360	180	180
Insurance	1,500		1,500
Telephone	200		200
Water and Sewer	41	41	
Electric	3,525	3,469	56
Maintenance	3,000	956	2,044

BOYLE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Protection to Persons and Property</u>			
Building Code Enforcement:			
Salaries	\$ 14,300	\$	\$ 14,300
Supplies	600	310	290
Miscellaneous	1,200	1,200	
Disaster and Emergency Services:			
Director Salary	30,500	30,030	470
Equipment Maintenance and Repairs	2,396	2,369	27
Equipment Maintenance and Fuel	5,000	3,431	1,569
Office Materials and Supplies	2,615	2,458	157
Vehicle Fuel	1,000	656	344
Dues and Conferences	1,100	464	636
Utilities	1,500	1,327	173
New Equipment	14,635	14,635	
Office of Public Defender:			
Contribution	3,205	3,205	
<u>General Health and Sanitation</u>			
Dog Control:			
Salaries-			
Dog Warden	20,125	20,125	
Dog Warden Deputy	14,147	14,147	
Other Salary	25,069	25,069	
Communications	406	406	
Vehicle Maintenance and Repairs	1,500	1,457	43
Solid Waste	850	329	521
Lawn	700	460	240
Dog Food and Supplies	1,500	1,290	210
Office Supplies	550	61	489
Vehicle Fuel	3,000	2,544	456
Uniforms	750	568	182
Training	600	110	490
Utilities	4,000	3,377	623
New Equipment	500	202	298

BOYLE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>General Health and Sanitation</u> (Continued)			
Solid Waste Collection:			
Salaries	\$ 90,238	\$ 90,238	\$
Vehicle Maintenance and Repairs	1,000	268	732
Contracted Services	387,233	387,233	
Facility Supplies	2,500	1,923	577
Materials and Supplies	136	3	133
Vehicle Fuel	400	347	53
Renewals and Repairs	35,000	32,845	2,155
Utilities	5,519	5,519	
New Equipment	12,000		12,000
Recycle Center:			
Recycle Salaries	31,250	29,987	1,263
Building Rent	1,050	1,050	
Contracted Services	2,300	950	1,350
Facility Supplies	3,965	3,965	
Materials and Supplies	200	77	123
Dues	1,650	1,500	150
Renewals and Repairs	2,036	2,036	
Utilities	4,000	3,133	867
New Equipment	7,400	4,635	2,765
Maintenance and Repairs:			
Building	2,411	2,411	
Equipment	1,009	1,009	
Perryville Water Line System:			
Contribution	50,000	50,000	
Soil and Water Conservation:			
Contribution	46,000	45,150	850
Other Health Programs:			
Contribution	26,000	26,000	

BOYLE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Social Services</u>			
Service to Indigents:			
Contribution	\$ 28,000	\$ 28,000	\$
Senior Citizens Program:			
Contribution	55,000	55,000	
Cemeteries and Memorials:			
Pauper Burials	2,000	950	1,050
<u>Recreation and Culture</u>			
Parks:			
Solid Waste	1,200	409	791
Mowing and Maintenance	8,000	4,439	3,561
Maintenance and Repairs	5,232	5,232	
Utilities	4,054	4,054	
Land Development	940,000	191,260	748,740
Whites Park Building Addition	2,663	2,663	
Other Recreation Programs:			
Contribution	149,000	149,000	
Other Cultural Programs:			
Contribution	55,631	55,631	
<u>Airports</u>			
Airport Operations and Maintenance:			
Contributions	12,500	12,500	
Electric	120	107	13
<u>Capital Projects</u>			
Capital Construction:			
Startup Expense	473		473

BOYLE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
<u>Administration</u>			
General Services:			
Audit Services	\$ 20,359	\$ 20,359	\$
Legal Fees	2,116	1,470	646
Psychiatric Evaluation	1,488	1,488	
Contracted Services	4,023	4,023	
Ethics Committee Expenses	150		150
Insurance	53,800	36,244	17,556
Insurance Assessment	5,201	5,157	44
Legal Notices	4,000	2,266	1,734
Memberships-			
ADD	1,750	1,750	
KACO	900	900	
NACO	452	452	
Reimbursements	949	830	119
Dues and Conferences	5,000	4,639	361
Travel	1,200	1,028	172
Miscellaneous	1,959	1,749	210
Contingent Appropriations:			
Reserve for Transfers	344,107		344,107
Park Development	45,000		45,000
Public Transportation	7,500		7,500
Fringe Benefits:			
County Contributions-			
Social Security	82,210	74,738	7,472
Retirement	107,066	84,226	22,840
Health Insurance	142,637	142,637	
Worker's Compensation	17,030	17,030	
Unemployment Insurance	2,706	2,706	
Sheriff Incentive Retirement	1,525	1,525	
Total Operating Budget	\$ 3,903,033	\$ 2,556,793	\$ 1,346,240

BOYLE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND</u> (Continued)			
Other Financing Uses:			
*Transfers to Boyle County Municipal Properties Corporation Fund	\$ 25,138	\$ 25,138	\$
Total General Fund	\$ 3,928,171	\$ 2,581,931	\$ 1,346,240
<u>ROAD AND BRIDGE FUND</u>			
<u>Transportation Facilities and Services</u>			
Road Facilities:			
GSC Maintenance and Repairs	\$ 13,929	\$ 13,875	\$ 54
Maintenance and Repairs	500	171	329
Maintenance Supplies	4,442	4,442	
Office Materials and Supplies	2,939	2,939	
Perryville Maintenance and Repairs	300	145	155
Telephone	2,750	2,397	353
Utilities	3,000	2,510	490
Perryville Utilities	1,907	1,907	
<u>Roads</u>			
Office of Road Supervisor/Engineer:			
Road Supervisor Salary	47,150	46,886	264
Road Maintenance:			
Road Labor Salaries	346,000	328,660	17,340
Asphalt	10,000		10,000
Roadside	2,000	1,921	79
Materials and Supplies	14,131	14,131	
General Construction	75,000	62,968	12,032
Machinery and Equipment	52,823	52,868	(45)
Petroleum	35,375	21,843	13,532
Signage Material	13,189	13,087	102
Tools	2,931	2,931	
Other Materials and Supplies	1,063	969	94
CDL Fees	250	73	177
Dues and Registration	1,000	385	615
New Equipment	127,000	88,424	38,576

BOYLE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND</u> (Continued)			
<u>Capital Projects</u>			
Streets and Highways:			
Capital Outlay	\$ 503,897	\$ 477,116	\$ 26,781
<u>Administration</u>			
General Services:			
Insurance	13,925	13,920	5
Insurance Assessment	3,553	3,553	
Vehicle Insurance	12,695	12,695	
Fringe Benefits:			
County Contributions-			
Retirement	32,000	30,933	1,067
Social Security	30,500	26,718	3,782
Health Insurance	46,554	46,554	
Worker's Compensation	20,331	19,083	1,248
Unemployment Insurance	1,850	1,173	677
Total Road and Bridge Fund	\$ 1,422,984	\$ 1,295,277	\$ 127,707

JOINT JAIL FUND

Protection to Persons and Property

Office of Jailer:			
Personnel Services-			
Salaries-			
Jailer	\$ 52,911	\$ 39,114	\$ 13,797
Deputies	501,500	396,682	104,818
Cooks	46,100	26,807	19,293
Operations-			
Pest Control	809	809	
Custodial Supplies	8,254	8,103	151
Food Preparation and Serving Supplies	7,560	7,560	
Food	178,590	109,449	69,141
Linens	2,500	91	2,409
Office Supplies	4,341	4,341	

BOYLE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JOINT JAIL FUND</u>			
<u>Protection to Persons and Property</u> (Continued)			
Operations (Continued)-			
Prisoner Hygiene	\$ 1,451	\$ 1,451	\$
Prisoner Clothing	1,746	106	1,640
Protective Supplies	1,673	199	1,474
Staff Uniforms	6,567	6,591	(24)
Routine Medical	27,285	22,718	4,567
Staff Travel	4,596	1,859	2,737
Telephone	10,000	3,575	6,425
Utilities	97,713		97,713
Water and Sewer	4,748	4,748	
Electric	16,008	16,008	
Gas	6,428	6,428	
Juveniles	222		222
Miscellaneous Operating Expense	1,111	1,003	108
New Equipment	4,598	4,598	
Maintenance and Repairs-			
Building	13,397	8,675	4,722
Equipment	4,287	1,076	3,211
Vehicles	3,317	346	2,971
<u>Capital Projects</u>			
Buildings and Construction:			
Consultant	5,556	5,556	
<u>Administration</u>			
General Services:			
Insurance	16,388	7,417	8,971
Staff Training	5,000	3,179	1,821

BOYLE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JOINT JAIL FUND</u> (Continued)			
<u>Administration</u> (Continued)			
Fringe Benefits:			
County Contributions-			
Retirement	\$ 46,987	\$ 36,009	\$ 10,978
Social Security	44,916	33,226	11,690
Health Insurance	78,301	73,336	4,965
Worker's Compensation	17,500	9,824	7,676
Unemployment Insurance	2,706	2,706	
Total Operating Budget	\$ 1,225,066	\$ 843,590	\$ 381,476
Other Financing Uses:			
*Transfers to Boyle County Municipal Properties Corporation Fund	125,984	125,984	
Total Joint Jail Fund	\$ 1,351,050	\$ 969,574	\$ 381,476
<u>LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND</u>			
<u>Roads</u>			
Road Maintenance:			
General Construction Materials	\$ 25,000	\$ 21,361	\$ 3,639
<u>Parks</u>			
Park Development	20,000		20,000
New Equipment	5,000		5,000
<u>Administration</u>			
Contingent Appropriations:			
Reserve for Budget Transfers	16,505		16,505
Total Local Government Economic Assistance Fund	\$ 66,505	\$ 21,361	\$ 45,144

BOYLE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>STATE SURPLUS FUND</u>			
<u>Social Services</u>			
Boyle/Mercer CASA Program	\$ 30,000	\$ 25,070	\$ 4,930
Perryville Battlefield	133,166	133,166	
Wilderness Trace	450,000		450,000
Total State Surplus Fund	\$ 613,166	\$ 158,236	\$ 454,930
<u>ENHANCED 911 FUND</u>			
Enhanced 911 Expenses	\$ 150,000	\$ 49,829	\$ 100,171
Contingent Appropriations:			
Reserve for Budget Transfers	10,077		10,077
Total Enhanced 911 Fund	\$ 160,077	\$ 49,829	\$ 110,248
<u>BOND DEBT RETIREMENT FUND</u>			
Contingent Appropriations:			
Reserve for Budget Transfers	\$ 445,412	\$ 0	\$ 445,412
<u>JAIL FUND</u>			
<u>Protection to Persons and Property</u>			
Office of Jailer:			
Personnel Services-			
Salaries-			
Jailer	\$ 16,965	\$ 16,965	\$
Deputies	147,729	147,729	
Cooks	14,496	14,496	
Operations-			
Pest Control	959	959	
Custodial Supplies	3,571	3,571	
Food Preparation and Serving Supplies	3,632	3,632	
Food	39,325	39,325	
Medical Services	67,747	67,747	
Linens	84	84	
Office Supplies	2,341	2,341	

BOYLE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND</u> (Continued)			
<u>Protection to Persons and Property</u> (Continued)			
Operations (Continued):			
Prisoner Hygiene	\$ 270	\$ 270	\$
Protective Supplies	1,111	1,111	
Staff Uniforms	2,927	2,927	
Routine Medical	1,447	1,447	
Staff Travel	434	434	
Telephone	1,928	1,928	
Water and Sewer	4,983	4,983	
Electric	13,065	13,065	
Gas	166	166	
Juveniles-			
Medical		222	(222)
Contracts	13,565	13,565	
Miscellaneous Operating Expense	875	875	
New Equipment			
Equipment-			
Food Service	731	731	
Furniture and Fixtures			
Maintenance and Repairs-			
Building	7,933	7,933	
Equipment	637	637	
Vehicles	161	161	
New Van and Equipment	21,033	15,727	5,306
<u>Capital Projects</u>			
Buildings and Construction:			
Consultant	5,556	5,556	
<u>Administration</u>			
General Services:			
Insurance	16,559	14,919	1,640
Insurance Assessment	1,604	1,604	
Association Dues	550	450	100
Staff Training	1,848	1,724	124

BOYLE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND</u> (Continued)			
<u>Administration</u> (Continued)			
Contingent Appropriations:			
Reserve for Budget Transfers	\$ 3,535	\$	\$ 3,535
Fringe Benefits:			
County Contributions-			
Retirement	13,565	13,565	
Social Security	12,792	12,792	
Health Insurance	20,310	20,310	
Worker's Compensation	18,420	14,736	3,684
Total Jail Fund	\$ 462,854	\$ 448,687	\$ 14,167
<u>ISTEA FUND</u>			
Perryville Battlefield Land	\$ 921,000	\$ 258,850	\$ 662,150
<u>EMERGENCY MEDICAL SERVICE FUND</u>			
Salaries-			
Personnel	\$ 597,000	\$ 578,545	\$ 18,455
Maintenance and Repairs-			
Building	4,165	3,779	386
Equipment	4,150	4,740	(590)
Vehicles	28,658	27,713	945
Operations-			
Medical Service-Employees	1,175	880	295
Janitorial Supplies	1,748	1,748	
Office Supplies	5,919	5,498	421
Petroleum	14,503	12,842	1,661
Uniforms	6,000	4,235	1,765
Medical Supplies	18,687	13,682	5,005
Professional Dues	330	330	
Refunds	6,116	6,116	
Training	8,109	8,109	
Telephone	11,685	11,685	
EMERGENCY MEDICAL			

BOYLE COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1999
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>SERVICE FUND</u> (Continued)			
Operations-(Continued)			
Travel	\$ 407	\$ 32	\$ 375
Utilities	11,300	8,803	2,497
Safety Education Program	1,593	923	670
New Equipment	46,505	40,797	5,708
Ambulance Lease	66,334	66,334	
Miscellaneous	532	532	
<u>Administration</u>			
General Services:			
Insurance	7,501	7,501	
Insurance Assessment	1,146	1,146	
Fringe Benefits:			
County Contributions-			
Retirement	48,375	46,258	2,117
Social Security	45,675	41,506	4,169
Health Insurance	84,077	84,077	
Worker's Compensation	25,452	25,452	
Unemployment	3,269	2,435	834
Total Emergency Medical Service Fund	\$ 1,050,411	\$ 1,005,698	\$ 44,713
<u>HEALTH PROGRAM FUND</u>			
Claim Payments	\$ 244,499	\$ 244,499	\$
Administration Contract	97,734	97,734	
Total Health Program Fund	\$ 342,233	\$ 342,233	\$ 0
Total Operating Budget - All Funds	\$ 10,612,741	\$ 6,980,554	\$ 3,632,187
Other Financing Uses:			
*Transfers to Boyle County Municipal Properties Corporation Fund	151,122	151,122	
TOTAL BUDGET - ALL FUNDS	\$ 10,763,863	\$ 7,131,676	\$ 3,632,187

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Honorable Tony W. Wilder, Boyle County Judge/Executive
Members of the Boyle County Fiscal Court

Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of Financial
Statements Performed In Accordance With Government Auditing Standards

We have audited the financial statements of Boyle County, Kentucky, as of and for the year ended June 30, 1999, and have issued our report thereon dated March 6, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Boyle County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Boyle County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be a material weakness.

Honorable Tony W. Wilder, Boyle County Judge/Executive
Members of the Boyle County Fiscal Court
Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of Financial
Statements Performed In Accordance With Government Auditing Standards
(Continued)

This report is intended solely for the information and use of management and is not intended to be and should not be used by anyone other than the specified party. However, this report upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
March 6, 2000

REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Honorable Tony W. Wilder, Boyle County Judge/Executive
Members of the Boyle County Fiscal Court

Report On Compliance With Requirements Applicable To Each Major Program
And Internal Control Over Compliance In Accordance With OMB Circular A-133

Compliance

We have audited the compliance of Boyle County, Kentucky, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended June 30, 1999. Boyle County's major federal program is identified in the schedule of expenditures of federal awards. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of Boyle County's management. Our responsibility is to express an opinion on Boyle County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Boyle County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Boyle County's compliance with those requirements.

In our opinion, Boyle County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1999.

Internal Control Over Compliance

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect Boyle County's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts, and grants. The reportable condition is described in the accompanying schedule of findings and questioned costs.

- Boyle County And The Department Of Transportation Should More Closely Monitor Subrecipient Expenditures Of Federal Funds

Honorable Tony W. Wilder, Boyle County Judge/Executive
Members of the Boyle County Fiscal Court
Report On Compliance With Requirements Applicable To Each Major Program
And Internal Control Over Compliance In Accordance With OMB Circular A-133
(Continued)

Internal Control Over Compliance (Continued)

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness.

This report is intended solely for the information and use of management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than the specified parties. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed –
March 6, 2000

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

BOYLE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Fiscal Year Ended June 30, 1999

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Boyle County.
2. No reportable conditions disclosed during the audit of the financial statements are reported in the Independent Auditor's Report.
3. No instances of noncompliance material to the financial statements of Boyle County were disclosed during the audit.
4. One reportable condition disclosed during the audit of the major federal awards program is reported in the Independent Auditor's Report. The condition is not reported as a material weakness.
5. The auditor's report on compliance for the audit of the major federal award program for Boyle County expresses an unqualified opinion.
6. Audit findings relative to the major federal awards programs for Boyle County are reported in Part C of this schedule.
7. The program tested as major program was: Intermodal Surface Transportation Efficiency Act CFDA #20.205
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. Boyle County was not determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

REPORTABLE CONDITIONS

None

NONCOMPLIANCES

The County Is Required To Publish Annual Settlement

We noted that the annual financial statement for fiscal year 1999 had not been published. Per KRS 424.220, the County Treasurer is required to prepare an annual settlement and publish it within 60 days after the close of the fiscal year. We recommend compliance with KRS 424.220.

County Judge's Response:

Present fiscal year end report will be published as per statute.

The County Should Require Depository Institutions To Pledge Or Provide Sufficient Collateral To Protect Deposits

On June 30, 1999, \$1,254,412 of the county's deposits of public funds in depository institutions were uninsured and unsecured. According to KRS 66.480(1)(d) and KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with Federal Deposit Insurance Corporation insurance, equals or exceeds the amount of public funds on deposit at all times. We recommend that the county require the depository institution to pledge or provide collateral in an amount sufficient to secure deposits of public funds at all times.

BOYLE COUNTY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Fiscal Year Ended June 30, 1999
 (Continued)

The County Should Require Depository Institutions To Pledge Or Provide Sufficient Collateral To Protect Deposits (Continued)

County Judge's Response:

During the Fall of 1999 interest rates dropped and Farmers National Bank called securities which were refinanced. All securities were replaced except for one. Bank claims an oversight on their part. From this point forward, a monthly cross-check will be made on behalf of the treasurer and the bank's chief financial officer.

PRIOR YEAR FINDINGS

The County Should Have Required Depository Institutions To Pledge Additional Securities Of \$83,444 As Collateral And Entered Into A Written Agreement To Protect Deposits

The county's deposits were not adequately secured by \$83,444 as of June 30, 1998.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARDS PROGRAM
 AUDIT

Boyle County And The Department Of Transportation Should More Closely Monitor Subrecipient Expenditures Of Federal Funds

Based on our conversation with the Department of Transportation (DOT) office and supporting documentation, the Advance Payment Option was used on the Perryville Project on a trial basis. Some ISTEA funds are advanced, while others are reimbursed. Even though the Advance Payment Option was used, we are concerned about the time elapsed between receipt of these funds by the Perryville Battlefield Preservation Association (PBPA) and their expenditure (See Draw #2). We feel that Boyle County and DOT has not established adequate monitoring procedures to ensure that the subrecipient disburses their drawdowns timely. As a result, the DOT was not aware of the untimeliness of expenditures made on Draw #2. We recommend Boyle County and DOT officials more closely monitor expenditures of ISTEA funds passed through to the PBPA.

County Judge's Response:

Based on the signed agreement with the Dept. of Transportation, our designation as co-recipient carried prescribed requirements that we complied with to the letter. Our identification as sub-recipient in the auditor's report is not accurate and carries with it different responsibilities under the formal agreement. As stated in "clarification of roles" outlined in the 1994 agreement, it does not designate the Boyle County Fiscal Court as having any oversight or management role with regard to the Perryville Battlefield Preservation Assoc.

Auditor's Reply:

The subrecipient noted above refers to the Perryville Battlefield Preservation Association. Boyle County Fiscal Court is the pass-through entity. An entity receiving federal funding and passing those funds on to a subrecipient is required to comply with OMB Circular A-133 monitoring guidelines.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

BOYLE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Fiscal Year Ended June 30, 1999

Federal Grantor Program Title <u>Grant Name (CFDA #)</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>Cash Programs</u>		
<u>U.S. Department of Health and Human Services</u>		
Passed-Through State Cabinet for Families and Children:		
Child Support Program (Title IV D) (CFDA #93.563)	MA #020080	\$ 42,761
<u>U.S. Department of Transportation</u>		
Passed-Through State Transportation Cabinet: Intermodal Surface Transportation Efficiency Act of 1991 (ISTEA) (CFDA #20.205)		
	CH-980194	258,850
<u>U.S. Federal Emergency Management Agency</u>		
Passed-Through State Department of Military Affairs:		
Disaster and Emergency Assistance Grants- Coordinator Salary (CFDA #83.503)	N/A	<u>11,340</u>
Total Federal Awards Expended		<u>\$ 312,951</u>

See Notes to the Schedule of Expenditures of Federal Awards.

BOYLE COUNTY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Fiscal Year Ended June 30, 1999

Note 1 - Basis of Presentation

This schedule is presented on a cash basis.

Note 2 - The federal expenditures for Intermodal Surface Transportation Efficiency include grants to subrecipients as follows:

<u>Subrecipient</u>	<u>Number</u>	<u>Pass-through Grant Amount</u>
Perryville Battlefield Preservation Association	CH-980194	\$258,850

**CERTIFICATION OF COMPLIANCE – LOCAL
GOVERNMENT ECONOMIC ASSISTANCE PROGRAM**

BOYLE COUNTY FISCAL COURT

Fiscal Year Ended June 30, 1999

Appendix A

CERTIFICATION OF COMPLIANCE

LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAM

BOYLE COUNTY FISCAL COURT

The Boyle County Fiscal Court hereby certifies that assistance received from the Local Government Economic Assistance Program was expended for the purpose intended as dictated by the applicable Kentucky Revised Statutes.



Tony Wilder
County Judge/Executive



Melvin Young
County Treasurer